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*Washington, Wednesday, October 28, 1936*

**TREASURY DEPARTMENT.**

Bureau of Internal Revenue.

[T. D. 4702]

**PROCEDURE FOR THE DISPOSITION OF SINGLINGS AND THE REPORTING OF BRANDY PRODUCED AND GAUGED AT FRUIT DISTILLERIES**

*To District Supervisors and Others Concerned:*

Pursuant to the authority conferred by the Act of March 3, 1877 (U. S. C., 1934 ed., title 26, sec. 1259), Paragraphs 389, 445 and 447 of Regulations 7 (issued May, 1930), Part 3, relative to the Production of Brandy, are hereby amended as follows:

Paragraph 389 is amended by adding the following subparagraph:

All singlings should, whenever practicable, be doubled and ready for gauging by or before the end of the month. Any singlings carried forward to the succeeding month should be doubled and ready for gauging and removal on or before the 10th of the month, otherwise singlings will be liable to tax as brandy.

Paragraph 445 is amended to read as follows:

PAR. 445. Form 15 will be kept by every fruit distiller for each month or portion of a month his still is registered as in use, or brandy or distilling material remains on the premises. At the close of the month and immediately after all brandy produced during the month has been gauged, but in no case later than the 10th of the succeeding month, the distiller will render copies in duplicate of such form to the District Supervisor. The Form 15 kept by the distiller will be retained at his distillery as a permanent record, in bound form, subject to inspection by Government officers at any reasonable hour.

Paragraph 447 is amended to read as follows:

PAR. 447. The quantity of brandy reported produced in all cases should be taken from the gauger's reports on Form 59½. The quantity of singlings produced will be determined by the gauger and reported in accordance with Paragraph 333 of these regulations.

[SEAL]

CHAS. T. RUSSELL,

*Acting Commissioner of Internal Revenue.*

Approved, October 22, 1936.

WAYNE C. TAYLOR,

*Acting Secretary of the Treasury.*

[F. R. Doc. 3104—Filed, October 26, 1936; 3:15 p. m.]

**RULES OF PRACTICE AND PROCEDURE BEFORE THE UNITED STATES PROCESSING TAX BOARD OF REVIEW**

These rules are prescribed pursuant to the authority of section 906 (d) of the Revenue Act of 1936 (49 Stat. 1648).

**RULE 1—DEFINED TERMS**

When used in these rules, the term—

- (a) "Act" means the Revenue Act of 1936 (49 Stat. 1648).
- (b) "Board" means the Board of Review established by Title VII of the Act.

(c) "Chairman" means the chairman of the Board.

(d) "Division" means a unit composed of one or more members of the Board assigned by the chairman.

(e) "Presiding officer" means a person designated and assigned to preside at a hearing pursuant to the provisions of the Act.

(f) "Clerk" means the clerk of the Board.

(g) "Person" means: (1) an individual; (2) a trust or estate; (3) a partnership, including a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Act, a trust or estate or a corporation; (4) or a corporation, including associations, joint-stock companies, and insurance companies.

(h) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

(i) "Commissioner" means the Commissioner of Internal Revenue.

(j) "Petitioner" means a taxpayer whose claim for refund of processing tax has been disallowed, in whole or in part, by the Commissioner, and who has filed a petition with the Board.

**RULE 2—BUSINESS HOURS**

The office of the Board at Washington, D. C., will be open each business day from 9 o'clock a. m. to 4:30 o'clock p. m.

**RULE 3—ADMISSION TO PRACTICE**

A register will be maintained by the Board, in which will be entered the names of all who have been admitted to practice before it.

The following classes of individuals whom the Board finds, upon consideration of their applications, to be citizens of the United States, of good moral character, and to possess the requisite qualifications, may be admitted to practice before it:

(a) Attorneys at law who are admitted to practice before the Supreme Court of the United States, or the highest court of any State, Territory, or the District of Columbia.

(b) Certified, licensed, or registered public accountants duly qualified under the law of any State, Territory, or the District of Columbia.

Corporations and firms will not be admitted or recognized.

An application under oath for admission to practice shall be addressed to the United States Processing Tax Board of Review, Washington, D. C., and must state the name, residence address, and office address of the applicant, the applicant's connection as a member or associate of any firm of attorneys or accountants, the names of any professional societies of which the applicant is a member, and the time and place of his admission to the bar, or qualification as such public accountant. Such application shall be accompanied by a certificate of the clerk of the court in which the applicant is admitted to practice to the effect that he has been so admitted and is in good standing; or a certificate by the



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proper State, Territorial, or District authority to the effect that the applicant is a public accountant in good standing, duly qualified, and entitled to practice in such State, Territory, or the District of Columbia. Each applicant shall take an oath in the form prescribed by the Board.

The Board may, in its discretion, but only after affording an opportunity to be heard, deny admission to, suspend, or disbar any individual who, it finds, does not possess the requisite qualifications, or is lacking in character, integrity, or proper professional conduct.

The Board shall have the right at any time to require a statement, under oath, of the terms of any contract of employment of an attorney or public accountant with the petitioner he represents, and of the circumstances under which such contract was entered into.

Any individual petitioner, or a member of a petitioner partnership, or officer of a corporate petitioner, may, upon adequate identification, appear for himself, or such partnership, or such corporation.

Forms for use in making application for admission to practice will be furnished upon request.

### RULE 4—FORM AND STYLE OF PAPERS

All papers filed with the Board shall be either printed or typewritten on plain white paper. If typewritten they shall be on one side of the paper, which shall be 8½ inches wide and 11 inches long, and fastened on the left side; originals shall be on paper weighing not less than 16 pounds to the ream; copies shall be legible, but may be on any weight paper; citations shall be underscored. If printed, they shall be in 10- or 12-point type, on good unglazed paper, 5½ inches wide by 9 inches long with inside margin not less than 1 inch wide, and with double-leaded text and single-leaded quotations; citations shall be in italics.

Except when otherwise provided in these rules, a signed original and four clear, conformed copies of all papers shall be filed. Whenever any paper is filed in more than one proceeding, as a motion to consolidate proceedings or in proceedings already consolidated, one additional copy shall be filed for each additional proceeding.

### RULE 5—INITIATION OF A PROCEEDING—PETITION

A proceeding shall be initiated by the filing of a petition with the Board at Washington, D. C. The petition shall be complete in itself so as fully to inform the Board of the issues to be presented. It shall contain:

(a) A caption in the following form:

UNITED STATES PROCESSING TAX BOARD OF REVIEW

Docket No. \_\_\_\_\_

PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT

(The respondent shall be the *Commissioner of Internal Revenue*, and the name of the incumbent of that office shall not appear in the caption of the petition.)

Petition

(b) Proper allegations showing jurisdiction in the Board.

(c) A statement of the amount of the refund disallowed by the Commissioner, a description of the processing tax or taxes involved, and, as nearly as may be computed, the amount thereof in controversy.

(d) Clear and concise assignments, individually numbered, of each and every error which the petitioner alleges to have been committed by the Commissioner in the disallowance, in whole or in part, of the claim for refund.

(e) Clear and concise statements, individually numbered, of the facts upon which the petitioner relies as sustaining the assignments of error.

(f) A designation of the place where the petitioner desires a hearing, which place may be either in (1) Washington, D. C., (2) the collection district in which is located the petitioner's principal place of business, or (3) any place which may have been designated by the Commissioner and

the petitioner by written stipulation. (A copy of such stipulation must be attached.)

(g) A prayer, setting forth the relief sought by the petitioner.

(h) The signature of the petitioner or that of his counsel. The signature of counsel shall be in individual and not in firm name. The name and mailing address of the petitioner or of counsel shall be typed or printed immediately following the signature.

(i) A verification by the petitioner, or, if the petitioner is outside the United States, by a duly appointed attorney in fact, who shall attach to the petition a true copy of the power of attorney under which he acts and who shall state in his verification that he acts pursuant to such power, that such power has not been revoked, that petitioner is outside the United States, and the sources of his information and the grounds of his belief of the facts alleged in the petition. As used herein the term "United States" includes only the States and the District of Columbia.

The petition of a fiduciary shall be signed by counsel or by a majority of the fiduciaries, and shall be verified by a majority of the fiduciaries.

The signature and the verification to the petition shall be considered the certificate of those performing these acts that there is good ground for the petition, that the proceeding has not been instituted merely for delay, and is not frivolous.

There shall be appended to the petition: (1) a copy of the claim for refund filed with the Commissioner and of all papers submitted as a part thereof, and (2) a copy of the notice of disallowance of the claim for refund, in whole or in part, together with statements accompanying the same.

#### RULE 6—FEE FOR FILING PETITION

A fee of \$10, which shall accompany the petition, is hereby imposed for the filing of an original petition. This fee shall not be refunded, unless the hearing results in a modification of the Commissioner's allowance or disallowance of the refund claim.

#### RULE 7—DESIGNATION OF PARTIES

The proceeding shall be brought by and in the name of the person whose claim for refund was disallowed by the Commissioner, in whole or in part, or by and in the full descriptive name of the fiduciary legally entitled to institute a proceeding on behalf of such person. If an individual, the full given name and surname shall be set forth in the caption. If a fiduciary, both the name of the fiduciary and of the estate, trust, or other person for whom he acts shall be set forth. In the event of a variance between the name set forth in the disallowance notice and the correct name, a statement of the reasons for such variance shall be set forth in the petition.

The proper caption shall be placed on all papers filed.

#### RULE 8—DOCKET

Upon receipt of the petition the proceeding will be docketed and assigned a number and the parties notified thereof. This number shall be placed by the parties on all papers thereafter filed in the proceeding.

#### RULE 9—SERVICE OF PAPERS

(a) *Upon the Commissioner.*—Except when otherwise provided in these rules, a copy of the petition and every other paper filed by a petitioner in a proceeding will be promptly served by the clerk upon the Commissioner or a person designated by him.

(b) *Upon the petitioner.*—Except when otherwise provided in these rules, a copy of the answer and of every other paper filed by the Commissioner in a proceeding will be promptly served by the clerk, by registered mail, upon the petitioner's counsel of record. The date of mailing shall be deemed to be the date of service. In case there is no counsel of record for a petitioner, service shall be made upon the petitioner. If at any time there are two or more counsel of record for a petitioner, service shall be made upon

the one whose appearance was first entered of record, unless he or the petitioner has otherwise requested by writing filed with the Board, in which event service shall be upon such other counsel of record as may be designated.

(c) *Service of Board papers.*—Service of all papers issued by the Board shall be made upon the respective parties in the same manner as above provided.

#### RULE 10—ANSWER

After service upon him of a copy of the petition or amended petition, the Commissioner shall have 60 days within which to file an answer or 45 days within which to move in respect of the petition.

#### RULE 11—JOINDER OF ISSUE

A proceeding shall be deemed at issue upon the filing of the answer.

#### RULE 12—AMENDED AND SUPPLEMENTAL PLEADINGS

The petitioner may, as of course, amend his petition at any time before answer is filed. After answer is filed, a petition may be amended only by consent of the Commissioner, or on leave of the Board.

Upon motion made, the presiding officer may, in his discretion, at any time before the conclusion of a hearing, permit a party to a proceeding to amend the pleadings to conform to the proof.

All motions to amend, made prior to the hearing, must be accompanied by the proposed amendments or amended pleading. When a motion to amend is granted at the hearing, the amendment or amended pleading shall be filed at such place and within such time as may be fixed by the presiding officer.

#### RULE 13—PLEADINGS—GENERAL

A further and better statement of the nature of the claim or defense, or of any matter stated in any pleading, may be ordered in any proceeding.

Each and every material allegation of fact set forth in the petition and not denied in the answer shall be deemed to be admitted.

Any new or affirmative matter contained in the answer shall be deemed to be denied.

#### RULE 14—EXTENSIONS OF TIME

Continuances, extensions of time (except for the filing of the petition), and adjournments may be ordered by the Board on its own motion or may be granted by it in its discretion on timely motion of either party filed in writing and showing good and sufficient cause therefor. The diligence of the applicant in notifying the other party of his intention so to apply, and the convenience of the parties, counsel, and witnesses, will be considered in passing upon such application.

#### RULE 15—SUBSTITUTION OR WITHDRAWAL OF COUNSEL—NOTICE OF APPEARANCE

A petitioner may change his counsel at any time. A motion to substitute counsel shall be signed by the petitioner in person. If the consent of such counsel is annexed to or endorsed on the motion, the motion shall be allowed as of course. When the motion is not thus shown to have the consent of such counsel, the clerk will notify such counsel, by registered mail, of the filing of the motion, and such counsel shall be allowed 10 days from the date of the mailing of the notice within which to file objections to the granting of the motion.

If the counsel of record dies, a suggestion of his death shall be made and a motion to substitute other counsel shall be made by the petitioner.

No withdrawal of counsel of record in any proceeding shall be permitted unless he gives prompt and timely notice of such withdrawal to the Board and to his client: *Provided*, That in any event, the Board may, in its discretion, withhold permission.

If the petition is not subscribed by counsel, or counsel has withdrawn, counsel subsequently appearing for the petitioner

shall immediately file a notice of appearance, which shall include statements of his admission to practice before the Board and of his mailing address.

Notice of a change in the mailing address of counsel or petitioner shall be promptly filed with the Board in each pending proceeding affected thereby.

#### RULE 16—NOTICE OF HEARING

The clerk will, within 3 months after the date of filing the petition, notify the parties by registered mail of the place and the date on which the proceeding will be called upon the day calendar, which date shall be: (1) not more than 2 years from the date of the filing of the petition, and (2) not less than 15 days from the date of the notice of hearing.

#### RULE 17—CALENDARS

(a) *Washington calendar*.—Except as provided in subsection (b), all proceedings will, as of course, be placed upon the Washington calendar for hearing when at issue and, in any event, within 3 months after the date on which the petition is filed.

(b) *Circuit calendar*.—Proceedings in which the petitioner has designated in his petition that a hearing is desired in the collection district in which is located his principal place of business, or in which the Commissioner and the petitioner have entered into a written stipulation for a hearing at some other place, will, when at issue, and, in any event, within three months after the date on which the petition is filed, be placed on the circuit calendar for hearing outside Washington, D. C.

(c) *Day calendars*.—The clerk will, from time to time as directed by the chairman, prepare day calendars of the proceedings to be heard in Washington, D. C., and elsewhere.

(d) *Reserve calendar*.—A proceeding which is at issue may be placed on the reserve calendar for good cause shown, as, for example, to await the decision of the Supreme Court in a case pending.

(e) The day calendar of proceedings to be heard at Washington, D. C., will be called at 9:30 a. m. Each party will be advised of the time when and the place where his proceeding will be called on the day calendar of proceedings to be heard outside Washington, D. C. Proceedings will be assigned from the day calendars for hearing in due course.

#### RULE 18—SUBMISSION WITHOUT PERSONAL APPEARANCE

A proceeding or motion in which either party is not present in person or by counsel at the time of hearing will be regarded as submitted on the part of the absent party or parties. Briefs may be filed in lieu of personal appearance, but the Board may, in its discretion, require appearance for argument.

The provisions of this rule relative to submission without personal appearance shall not relieve the party upon whom rests the burden of proof from adducing at the hearing proper evidence in support of the issues. Statements in the petition, affidavits, briefs, and depositions which have not been offered at a hearing and received in evidence do not constitute evidence. Failure to adduce evidence in support of the material facts alleged in the petition and denied by the Commissioner in his answer will be ground for dismissal.

Among the types of cases which may be submitted under this rule are cases (a) in which the facts have been agreed upon, or (b) in which no question of fact is raised by the pleadings.

#### RULE 19—BURDEN OF PROOF

The burden of proof shall be upon the petitioner, except that in respect of any new matter pleaded in the answer, it shall be upon the respondent.

#### RULE 20—DISMISSAL

A proceeding may be dismissed for cause upon motion of either party or upon the Board's motion. Failure to comply with Rule 4, 5, 6, or 7 may be ground for the dismissal of a proceeding.

#### RULE 21—MOTIONS

Motions must be timely.

If a motion, other than one relating to the receipt of evidence during a hearing, is made orally at the hearing, the maker thereof shall promptly reduce it to writing and, unless the presiding officer directs otherwise, file it with the Board at Washington, D. C.

In the discretion of the Board, motions may be placed upon a day calendar for argument.

The filing of a motion shall not constitute cause for postponement of a hearing.

#### RULE 22—MOTIONS FOR REHEARING

If either party desires to question before the Board the correctness or sufficiency of its findings of fact or decision, the procedure shall be to file a motion, which shall be known as a motion for rehearing. The motion shall contain all grounds relied upon for each objection. Such motion will not be entertained unless filed within 45 days after the mailing of the Board's findings of fact and decision.

A motion for rehearing shall be based upon one or more of the following grounds: (1) error of fact; (2) error of law; and (3) additional evidence.

A motion based upon error of fact shall specify in detail the fact or facts which are regarded as erroneously found or erroneously omitted to be found by the Board, with complete references to the evidence which is relied upon to support the motion.

A motion founded upon error of law shall specify in like detail the points upon which the Board is alleged to have erred, with references to all authorities relied upon to support the motion.

A motion upon the ground of additional evidence shall show to the satisfaction of the Board that such additional evidence is material and that there were reasonable grounds for failure to adduce such evidence in the hearing before the presiding officer; and such motion shall be accompanied by the affidavit of the party or the counsel of record, setting forth—

(1) The facts in detail which the party expects to be able to prove, and whether the same are to be proved by witnesses or by documentary evidence.

(2) The name, occupation, and residence of each and every witness whom it is proposed to call to prove said facts.

(3) The reasons for the failure of the party or his counsel of record to adduce such evidence at the hearing before the presiding officer.

A motion for rehearing may also be accompanied by the brief of the moving party.

#### RULE 23—BRIEFS

The presiding officer conducting a hearing may, in his discretion, afford the parties an opportunity for oral argument before him and for the submission to him of proposed findings of fact and decision and of written briefs. The presiding officer shall, upon completing the taking of testimony, set the time within which such oral argument and submission must be made, but such time shall not exceed 45 days. The presiding officer shall make provision for the exchange of briefs by the parties, but answering briefs shall not be filed unless the presiding officer shall so direct. An original and one copy of each of these briefs shall be filed with the Board at Washington, D. C.

The clerk shall send by registered mail to each party to the proceeding a copy of the recommended findings of fact and decision of the presiding officer, and within 30 days after the mailing of such recommended findings of fact and decision, either party may submit to the Board a brief with respect to such recommendations.

All briefs shall contain on their front flyleaves a table of contents with page references, supplemented by a list of all authorities cited, alphabetically arranged, together with references to pages. The form of all briefs shall be as follows:

(a) A statement of the article or commodity to which the tax applied and the period or periods during which the tax was in effect.

(b) A statement showing how the proceeding comes before the Board, including the date upon which the Commissioner's notice of disallowance was mailed to the petitioner, the date upon which the petition for a hearing was filed with the Board, the place of hearing, and the date or dates of the hearing.

(c) A concise statement of the facts upon which the party relies, with references to the pages of the transcript or to the exhibits relied upon in support of each statement of fact. If the other party disagrees with the statement of facts, he must state in a similar part of his brief each correction which he considers to be necessary in the opposite party's statement, with references to the pages of the transcript or to the exhibits relied upon in support of each proposed correction.

(d) A concise statement of the points upon which the party relies.

(e) The argument.

#### RULE 24—SUBSTITUTION OF PARTIES

In the event of the death of a petitioner or for other proper cause, the Board may order a substitution of parties. In the event of a mistake in the name or title of a party the Board may direct such correction as may be appropriate.

A motion for substitution shall in a proper case be accompanied by a certificate of the court or official having custody of the record showing the interest of the party substituted. A motion to amend so as to show a change in the name of a corporation or other party petitioner shall be accompanied by a copy of the certificate, decree, or other document by which such change was effected and certified by the official having custody of such document.

#### RULE 25—STIPULATIONS

The parties may, by stipulation in writing, filed in duplicate with the Board at Washington, D. C., or presented at a hearing, agree upon any facts involved in the proceeding.

#### RULE 26—EVIDENCE

The rules of evidence applicable in courts of equity of the District of Columbia shall govern the admission or exclusion of evidence before the presiding officer.

#### RULE 27—TRANSCRIPTS OF PROCEEDINGS

Hearings shall be stenographically reported and a transcript thereof shall be made if, in the opinion of the presiding officer holding the hearing, a permanent record of the hearing is deemed necessary. Transcripts shall be supplied to the parties and to the public by the official reporter at such rates as may be fixed by contract between the Board and the reporter.

#### RULE 28—DOCUMENTARY EVIDENCE

(a) When a book, record, paper, or other document has been received in evidence, a true copy thereof or a true copy of so much thereof as may be material and relevant may, in the discretion of the presiding officer, be substituted for the original.

(b) After the decision of the Board in any proceeding has become final the Board may, upon motion of either party, permit the withdrawal by the party entitled thereto of originals of books, documents, and records, and of models, diagrams, and other exhibits introduced in evidence before the presiding officer; or the Board may, on its own motion, make such other disposition thereof as it deems advisable.

#### RULE 29—SUBPENAS

(a) *Application.*—The party desiring a subpoena must make a timely application therefor, in writing. The application shall state the name and address of each witness required, the time and place at which, and the person before whom, he is to appear, and whether he may designate some one to appear in his place. An original and two conformed copies shall be filed.

(b) *For production of documents.*—If evidence other than oral testimony is required, such as documents or written data, the application shall set forth the specific matter to be pro-

duced and sufficient facts to indicate that such matter is reasonably necessary to establish the cause of action or defense of the applicant.

(c) *Service and proof.*—The Board will not serve subpensas, but will leave service to be procured by the party making the application. Service may be made by any citizen of the United States over the age of 21 years and competent to be a witness, and not a party to or in any way interested in the proceeding. Proof of service may be made by affidavit.

#### RULE 30—DEPOSITIONS

Depositions may be taken in accordance with the following rules:

(a) *Application to take.*—When either party proposes to take a deposition, a verified application, with two conformed copies, shall be filed with the Board setting forth the following:

(1) The name and post-office address of the witness whose deposition is proposed to be taken.

(2) The subject matter or matters concerning which the witness is to testify, together with a statement of the reasons why it is desired to take the deposition and why the witness should not be required to appear personally and testify at the hearing.

(3) The time and place of taking the deposition and the name, post-office address, and official designation of an individual competent to administer oaths before whom it is proposed that the deposition shall be taken.

(b) *Order for.*—Upon receipt of such application, the clerk will serve a copy thereof on the opposite party, and allow a reasonable time for objection thereto. Thereafter, the Board will, in its discretion, make an order, copy of which will be mailed or delivered to the parties or their counsel, wherein the Board will name the witness whose deposition is to be taken and specify the time when, the place where, and the officer before whom the witness is to testify, but such time and place and the officer before whom the deposition is to be taken, so specified in the Board's order, may or may not be the same as those named in the application to the Board. The applicant shall thereupon make all necessary arrangements for the taking of the deposition and shall furnish the officer before whom it is to be taken with a copy of the order above mentioned.

(c) *By stipulation.*—At any time after issue is joined the parties or their counsel may, by stipulation duly signed and filed, take depositions. In such cases the stipulation shall state the name and address of each witness, the time when and the place where such deposition will be taken, and the name, address, and official title of the officer before whom it is proposed to take the deposition. In such cases no order to take such deposition will be issued, but such deposition shall be taken and returned by the officer in accordance with the rules of the Board.

(d) *Manner of taking.*—Each question propounded to the witness must be recorded and his answers must be taken down in his own words.

Objections to questions or answers shall be explicitly but briefly and concisely stated, but no comment, explanation, or argument of any kind shall be recorded; neither shall there be recorded any comment, explanation, or argument by examining counsel. Any matter reported in violation of this rule may be sufficient cause for the suppression of the deposition.

#### RULE 31—GENERAL PROVISIONS AS TO DEPOSITIONS

(a) *Other witnesses to be excluded.*—At the request of either party a person whom either expects or intends to call as a witness in the same case or in any kindred case shall be excluded from the room where the testimony of a witness is being taken. If such person remains in the room or within hearing of the examination after such request has been made, he shall not thereafter be admitted to testify in the case or any kindred case except by the consent of the party who requested his exclusion.

(b) *Oath.*—Witnesses must be sworn or affirmed before any questions are put to them.

(c) *Depositions to be signed.*—The testimony of the witness when transcribed shall be read over to or by him and be signed by him.

(d) *What return must show.*—In his return the officer must show that the witness was properly sworn or affirmed and that the questions and answers were taken down in his presence.

(e) *Sheets to be attached.*—The officer must so fasten the sheets of the deposition that they cannot be tampered with. He must spare no pains to return to the Board the exact testimony he has taken. All exhibits must be carefully marked so as to be capable of identification and when practicable must be attached to the deposition.

(f) *Caption.*—The officer must state in the caption of the deposition the cause in which it was taken, the place and date of taking, the name of the witness, the party by whom called, and the names of parties and counsel present, and in the body of the deposition must show by whom the witness was examined and cross-examined.

(g) *Qualification of officer.*—In no case shall a deposition be taken before any person who has any office connection or business employment with the petitioner or his counsel except by consent of parties and when no other officer is available, and in his certificate to such deposition such officer shall so certify.

(h) *Return of.*—The officer must enclose the original depositions and exhibits, together with two copies of the depositions, in a sealed packet, with postage or charges prepaid, and direct and mail or express the same to the United States Processing Tax Board of Review, Washington, D. C. In each case the original of the depositions must be directed and mailed or expressed to the Board. The officer may, upon written request, deliver a copy of the depositions to either or to both of the parties, or to their representatives, in lieu of sending such copies to the Board as above provided. If one or both of the required copies are delivered by the officer taking the depositions, he shall attach to his return the written request of the party or parties, or of their counsel to whom such copy or copies were delivered, and shall state in his certificate of return the fact of delivery by him of such copy or copies. If copies of the depositions are delivered by the officer taking the same, no service of copies of such depositions upon the party or his counsel of record will be made by the Board.

(i) *Limitation on time for application to take.*—Applications to take depositions must be filed at least 30 days prior to the date set for the hearing of the proceeding, and such depositions must be completed and filed with the Board at least 10 days prior to the hearing: *Provided*, Such applications will not be regarded as sufficient ground for the granting of a continuance from the date or place of the hearing theretofore set, unless the proceeding shall have been at issue less than 60 days and the motion for continuance shall have been filed not less than 20 days prior to said date of hearing: *Provided further*, That under special circumstances, and for good cause shown, the Board may otherwise order.

(j) The deposition of any witness shall not constitute a part of the record until received in evidence.

#### RULE 32—SETTLEMENT

When the Board determines the issues in any proceeding and withholds for later computation decision of the amount of refund due the petitioner, the parties shall, if they are in agreement as to the amount of the refund, in accordance with the findings of fact and decision of the Board, file with the Board an original and two copies of a computation showing the amount so agreed upon. The Board may forthwith enter its decision in accordance therewith. If the parties are not in agreement as to the amount to be entered in the decision, either of them may file with the Board an original and two copies of a computation of the amount of refund believed by him to be in accordance with the findings of fact and decision of the Board. The clerk will serve a copy thereof upon the opposite party and will thereupon place the matter upon the day calendar for hearing in due course and give the usual notice. If the opposite party fails to file ob-

jection, accompanied by an alternative computation, within five days prior to the date of such hearing, or any continuance thereof, the amount of the refund shown in the computation already submitted shall be considered as admitted by the opposite party to be correct and decision thereon may be entered. If the parties submit different computations and amounts, they will be afforded an opportunity to be heard thereon on the date fixed, and the Board will determine the correct amount of refund and enter its decision.

Any hearing under this rule will be confined strictly to the consideration of the correct computation of the amount of refund resulting from the findings of fact and decision already made, and no argument will be heard upon or consideration given to the issues or matters already disposed of by such findings of fact and decision or of any new issues. This rule is not to be regarded as affording an opportunity for rehearing or reconsideration.

#### RULE 33—FEES AND MILEAGE

No witness, other than one for the Commissioner, shall be required to testify in any proceeding before this Board until he shall have been tendered the fees and mileage to which he is entitled in accordance with the provision of law quoted below. Such fees and mileage shall be paid by the party at whose instance the witnesses appear.

The following is from the Act:

Sec. 906. (d) Any witness summoned or whose deposition is taken pursuant to this section shall receive the same fees and mileage as witnesses in the courts of the United States.

#### RULE 34—COMPUTATION OF TIME—SUNDAYS AND HOLIDAYS

Whenever these rules prescribe a time for the performance of any act, Sundays and legal holidays in the District of Columbia shall count just as any other days: *Provided*, That when the time for performing any act is prescribed by statute nothing in these rules shall be deemed to be a limitation or extension of the statutory time fixed.

The following-named days are, as of the effective date of these rules, legal holidays within the District of Columbia:

New Year's Day, January 1.

Day of the Inauguration of the President in every fourth year, January 20.

Washington's Birthday, February 22.

Decoration Day, May 30.

Fourth of July.

Labor's Holiday, first Monday in September.

Thanksgiving Day, day proclaimed by the President.

Christmas Day, December 25.

When legal holidays fall on Sunday, the next day shall be a holiday.

By direction of the Board.

[SEAL] L. S. CANNON, Chairman.

Approved, September 25, 1936.

WAYNE C. TAYLOR,

Acting Secretary of the Treasury.

[F. R. Doc. 3119—Filed, October 27, 1936; 12:23 p. m.]

#### Public Debt Service.

[Department Circular No. 560, Revised]

#### REGULATIONS GOVERNING ADJUSTED SERVICE BONDS OF 1945

OCTOBER 24, 1936.

To Owners of Adjusted Service Bonds and Others Concerned:

Department Circular No. 560, dated June 6, 1936, as supplemented and amended, is hereby revised to read as follows:

Section 4 of the Adjusted Compensation Payment Act, 1936, as amended, reads as follows:

The amount certified pursuant to section 1 of this Act shall be paid to the veteran or his estate on or after June 15, 1936, by the Secretary of the Treasury by the issuance of bonds of the United States, registered in the name of the veteran only, in denominations of \$50 having a total face value up to the highest multiple of \$50 in the amount certified as due the veteran, and the difference between the amount certified as due the veteran

and the face amount of the bonds so issued shall be paid to the veteran or his estate by the Secretary of the Treasury out of the fund created by section 505 of the World War Adjusted Compensation Act, as amended. The bonds shall be dated June 15, 1936, and shall mature on June 15, 1945, but shall be redeemable at the option of the veteran or his estate at any time, at such places, including post offices, as the Secretary of the Treasury may designate. Such bonds shall be issued under the authority and subject to the provisions of the Second Liberty Bond Act, as amended, and shall not be transferable, assignable, subject to attachment, levy, or seizure under any legal or equitable process and shall be payable only to the veteran or in case of death or incompetency of the veteran, to the representative of his estate. Interest on each bond issued hereunder shall accrue at the rate of 3 per centum per annum from June 15, 1936, to date of maturity or payment of the principal of the bond, whichever is earlier, and will be paid with such principal: *Provided, however, That no interest will be paid on any bond redeemed prior to June 15, 1937.* In cases of deceased or incompetent veterans, the payments provided by this paragraph, whether of the amount certified, by issuance of bonds and by checks payable out of the fund created by section 505 of the World War Adjusted Compensation Act, as amended, or whether of such bonds on redemption thereof, shall be made to the person or persons determined by the Secretary of the Treasury to be lawfully entitled thereto, without the necessity of the appointment by judicial proceedings or otherwise of a legal representative of the estate of any veteran or of any other persons, or of compliance with State law in respect of the administration of estates. Such checks may be endorsed on behalf of the Secretary of the Treasury in the name of the veteran, if that is determined by the Secretary to be appropriate for the effectuation hereof. All determinations by the Secretary of the Treasury under this paragraph shall be final and conclusive and neither any other official of the United States nor, except in the case of prior judicial determination, any State or Federal court, shall have jurisdiction to review any such determination. The provisions of this paragraph shall be carried out subject to regulations of the Secretary of the Treasury to be issued from time to time to effectuate the purposes of this Act.

At the request of the Secretary of the Treasury, the Postmaster General, under such regulations as he may prescribe, shall designate postmasters and other employees of the Post Office Department and of the Postal Service to perform, without extra compensation, such fiscal-agency services as may be desirable and practicable in connection with the redemption and payment of the bonds issued under this section; and the Postmaster General may require each such employee to furnish such bond as he may determine for the faithful performance of such fiscal-agency duties.

The Secretary of the Treasury is authorized to advance, from time to time, to the Postmaster General, from the appropriation contained in the Supplemental Appropriation Act, fiscal year 1936, approved February 11, 1936, for "Administrative expenses, Adjusted Compensation Payment Act, 1936, Treasury Department, 1936 and 1937", such sums as are certified by the Postmaster General to be required for the expenses of the Post Office Department in connection with the handling of the bonds issued hereunder. Such bonds, when received by postmasters for purposes of redemption and payment, shall be handled by the postmasters under such special regulations as may be promulgated by the Postmaster General. They shall be transmitted between post offices or from any post office to the Treasury Department, or fiscal agent thereof, without advance payment of any required postage. The Secretary of the Treasury shall reimburse the Postmaster General, from the aforesaid appropriation contained in said Supplemental Appropriation Act, for such postage and registry fees as may be required in connection with such transmittal. Whenever it is proved to the Secretary of the Treasury, by clear and satisfactory evidence, that any such bond is lost, stolen, or destroyed while being so transmitted, the Secretary of the Treasury may, in accordance with such rules and regulations as he may prescribe, issue a duplicate thereof without requiring the furnishing of an indemnity bond.

The following regulations are hereby prescribed to effectuate the provisions of the foregoing statute, and to govern bonds of the United States designated "Adjusted Service Bonds of 1945", issued to veterans in payment of amounts due on Adjusted Service Certificates:

#### PAYMENT TO A REGISTERED OWNER

1. In order for a registered owner to obtain payment of a bond, the bond must be presented at a United States post office, or transmitted to the Treasurer of the United States, Washington, D. C., in either case with the request for payment on the back of the bond properly executed.

2. Postmasters at a number of post offices (hereinafter referred to as paying offices) throughout the country have been authorized to receive bonds presented for payment and to issue checks in payment therefor. All other postmasters are authorized to receive bonds presented for payment, and forward them, at the risk and expense of the United States, to a paying office. The Treasurer of the United States is authorized to issue checks in payment of bonds transmitted

to him. In the Philippine Islands bonds may be presented and checks will be issued at the Treasury of the Philippine Islands.

3. *If a bond is to be presented at a paying office, or at any other post office for transmittal to a paying office, the request for payment must be signed by the registered owner in the presence of and certified by the postmaster or other authorized post office official at such office, who will receive the bond and issue a receipt therefor.*

4. If a bond is to be transmitted to the Treasurer of the United States, or to the Treasury of the Philippine Islands, for payment, the request for payment must be signed by the registered owner in the presence of and certified by one of the officers authorized in paragraph 12. In a foreign country, the request for payment should be executed as provided in paragraph 12 (f) and the bond forwarded to the Treasurer of the United States.

5. Payment in all cases will be made by check drawn to the order of the registered owner, and mailed to him at the address stated in his request for payment.

#### DISPOSITION AND PAYMENT IN CASE OF DEATH OR INCOMPETENCE, OR DURING THE MINORITY, OF OWNER

6. In cases of death or incompetence, or during the minority of a bond owner, delivery, or payment if desired, of a bond will be made as hereinafter provided. The provisions of Department Circular 300, as amended, will, so far as applicable, apply to all such cases, all of which should be presented directly to the Treasury Department, Division of Loans and Currency, Washington, D. C.

7. *With administration.*—When a legal representative of the estate of a deceased bond owner has been duly appointed, delivery or payment of a bond will be made only to him. Unless satisfactory evidence of qualification of the representative is already on file with the Treasury Department, an application for delivery or a request for payment must be accompanied by a certificate (which may be a certified copy of the representative's letter of appointment) under seal of the court appointing such representative, dated not more than six months before the application for delivery or the request for payment is submitted, showing the appointment and qualification of such representative and stating that the appointment is still in force. When payment is desired, the request for payment on the back of the bond should be signed "Estate of A, deceased, by B, executor (administrator)", must state the address of the representative, and must be signed in the presence of and certified by one of the officers authorized in paragraph 12. The bond must then be transmitted to the Treasury Department, Division of Loans and Currency, Washington, D. C.

8. *Legal guardianship.*—When the Treasury Department has notice that a legal representative of the estate of an incompetent or minor bond owner has been duly appointed, delivery or payment of a bond will be made only to such representative. Unless satisfactory evidence of qualification of the representative is already on file with the Treasury Department, an application for delivery or a request for payment must be accompanied by a certificate (which may be a certified copy of the court order appointing such representative) under seal of the court dated not more than one year before the application for delivery or the request for payment is submitted, showing the appointment and qualification of such representative and stating that the appointment is still in force. When payment is desired the request for payment on the back of the bond should be signed "A, incompetent (minor), by B, guardian (conservator or committee)", must state the address of the representative, and must be signed in the presence of and certified by one of the officers authorized in paragraph 12. The bond must then be transmitted to the Treasury Department, Division of Loans and Currency, Washington, D. C.

9. *Without administration or legal guardianship.*—When no legal representative of the estate of a deceased, incompetent, or minor bond owner has been or is to be appointed and it is established to the satisfaction of the Secretary of the Treasury: (1) In the case of a deceased owner either

that the value of the gross personal estate, including Adjusted Service Bonds, does not exceed \$2,000 or that administration of the estate is not required in the State of the decedent's domicile; or (2) in the case of an incompetent or minor bond owner that the value of the gross personal estate, including Adjusted Service Bonds, does not exceed \$2,000; delivery or payment of a bond owned by such decedent, or incompetent, or minor will be made to the person determined by the Secretary of the Treasury to be lawfully entitled thereto, except that if such person is an incompetent or a minor, payment of a bond will be made only upon a showing that such payment is necessary for the support of the incompetent or the minor or their respective dependents. All such deliveries and payments will be made in accordance with the provisions of Department Circular 300, as amended, in so far as applicable, such provisions to be construed in a manner consistent with the provisions of the Adjusted Compensation Payment Act, 1936, as amended, and the provisions of these regulations. Special forms for use in such cases, Forms P. D. 1049 and 1050 in the case of a decedent, Form P. D. 1051 in the case of a minor, and Form P. D. 1052 in the case of an incompetent, have been prepared and must be completed and executed in compliance with the accompanying instructions. These forms may be obtained from the Treasury Department, Division of Loans and Currency, Washington, D. C. *In all such cases instructions should be requested of that Division before an application for delivery is made or a request for payment is executed or a bond submitted.*

10. *Request for payment.*—Where directed by the Treasury Department a request for payment may be executed on Form P. D. 1054.

11. Payment in all cases will be made by check drawn to the order of the legal representative or to the person determined by the Secretary of the Treasury to be lawfully entitled thereto and mailed to him at the address stated in his request for payment.

#### OFFICERS AUTHORIZED TO CERTIFY REQUESTS FOR PAYMENT

12. The following officers are authorized to witness requests for payment and certify thereto:

(a) Any United States postmaster, acting postmaster, inspector in charge of a post office, or other post-office employee designated by the postmaster under authority of the Postmaster General, under a legible imprint of a dating stamp of his post office;

(b) The officer in charge of any home, hospital, or other facility of the Veterans' Administration, but only for patients and members of such facilities;

(c) Any executive officer of a bank or trust company (or manager of a branch thereof) incorporated in the United States, its organized Territories or insular possessions, under the corporate seal of the bank or trust company;

(d) Judges and clerks of United States courts, under the seal of the court; United States Collectors of Customs and Internal Revenue; commanding officers of the Army, Navy, Marine Corps, and Coast Guard of the United States for members of their respective establishments; officials of the Treasury Department who may be designated from time to time by the Secretary of the Treasury;

(e) In cases where identification of a registered owner is made through fingerprints only, officials at Washington, D. C., of the War and Navy Departments who may be designated from time to time by the Secretary of War or the Secretary of the Navy;

(f) In a foreign country: United States diplomatic and consular representatives and attachés, under their respective seals; managers and executive officers of foreign branches of banks or trust companies incorporated in the United States; if such an officer is not available, requests for payment may be signed in the presence of and certified by a notary public or other officer authorized to administer oaths, but his official character and jurisdiction must be certified by a United States diplomatic or consular officer or attaché, under the seal of his office.

(g) In the Philippine Islands: In addition to the officers designated elsewhere in this paragraph, Provincial and Municipal Treasurers, and City Treasurers in Manila and Baguio, under their respective seals; Philippine postmasters under the stamp of their office; and, in Manila, Post Office inspectors assigned in Manila, under the seal of the Bureau of Posts: *Provided, however.* That the requests for payment witnessed and certified to by these officials shall be supported by the fingerprints of the veterans in the place provided therefor on the back of the bonds, and that the bonds be then forwarded to the Treasury of the Philippine Islands or to the Treasurer of the United States for payment.

13. No person authorized to certify requests for payment may certify a request signed by himself, either in his own right or in any representative capacity.

14. Certifying officers will be held responsible for positive identification of the person requesting payment as the person whose name appears on the face of the bond, or the person recognized by the Secretary of the Treasury as entitled to payment under these regulations, and, if necessary, shall require witnesses to identify that person. Provision for signatures and addresses of witnesses, and for fingerprints in exceptional cases, is made on the back of the bond.

15. Special arrangements for execution of a request for payment may be provided for inmates of an institution, information concerning which may be obtained from the Treasury Department by the head of the institution.

#### GENERAL PROVISIONS

16. All signatures must be in ink or indelible pencil. Signatures to a request for payment made by mark (X) must be witnessed by at least one person in addition to the certifying officer.

17. No request for payment signed by an agent or person acting under a power of attorney, in behalf of the registered owner, the representative of his estate, or such person or persons as the Secretary of the Treasury may determine to be lawfully entitled thereto, will be recognized by the Treasury Department. In no case will any payment be made other than to the registered owner, or the representative of his estate, or to such person as the Secretary of the Treasury may determine to be lawfully entitled thereto.

18. In cases where documents are required to support a request for payment and two or more bonds are presented at the same time, only one set of documents will be required.

19. These regulations shall also apply to the delivery and payment of (1) checks issued in payment of Adjusted Service Bonds and (2) checks issued for the difference between the amount certified by the Administrator of Veterans' Affairs as due a veteran and the face amount of the bonds issued to him.

#### TRANSMISSION OF BONDS

20. Any transmission of a bond to the Treasury Department will be at the risk and expense of the owner. The use of registered mail is suggested.

#### LOST, STOLEN, OR DESTROYED BONDS

21. In case of the loss, theft, or destruction of a bond, the Treasury Department, Division of Loans and Currency, Washington, D. C., should be notified immediately of the serial number of the bond and the name, address, and "A" number of the registered owner. Upon receipt of such notice full information as to the requirements for issuance of a duplicate will be furnished. The Treasury Department should likewise be notified of the recovery of any bond previously reported to be lost, stolen, or destroyed. In the Philippine Islands notice of the loss, theft, or destruction of a bond, or the recovery of a bond previously reported to be lost, stolen, or destroyed, should be given to the Treasury of the Philippine Islands.

22. Except in cases of loss, theft, or destruction of a bond while being transmitted between post offices or between a post office and the Treasury Department, or fiscal agent thereof, relief will be granted only in accordance with the

provisions of sections 3704 and 3705 of the Revised Statutes (U. S. C. title 31, secs. 737, 738); applications should be made on Form P. D. 1053 and will be governed in general by the regulations contained in Department Circular 300, as amended.

23. In the case of a bond lost, stolen, or destroyed while being transmitted between post offices, or between a post office and the Treasury Department, or fiscal agent thereof, a duplicate may be issued without requiring a bond of indemnity, as provided in section 4 of the Adjusted Compensation Payment Act, 1936, as amended. Applications should be made on Form P. D. 1064, but no duplicate will be issued until evidence has been received from the Post Office Department establishing the fact of loss, theft, or destruction. The Secretary of the Treasury reserves the right to require a bond of indemnity in any such case, if he deems it necessary for the protection of the Government.

## TAXATION

24. In accordance with applicable law, the bonds are exempt, both as to principal and interest, from all taxation, except estate, inheritance, or gift taxes, now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority.

## AMENDMENTS

25. The Secretary of the Treasury reserves the right at any time, or from time to time, to revoke or amend these regulations, or to prescribe and issue supplemental or amendatory rules and regulations governing Adjusted Service Bonds.

[SEAL]

WAYNE C. TAYLOR,  
Acting Secretary of the Treasury.

[F. R. Doc. 3118—Filed, October 27, 1936; 12:23 p.m.]

## DEPARTMENT OF AGRICULTURE.

## Agricultural Adjustment Administration.

## AMENDMENT OF ORDER WITH RESPECT TO PAYMENTS UNDER THE 1936 AGRICULTURAL CONSERVATION PROGRAM—SOUTHERN REGION

The paragraph numbered "(1)" contained in the "Order With Respect to Payments Under the 1936 Agricultural Conservation Program—Southern Region" issued by the Secretary of Agriculture on October 7, 1936,<sup>1</sup> is hereby amended by striking out the expression "the date hereof" wherever it occurs in said paragraph and inserting in lieu thereof the expression "October 26, 1936", so that as thus amended said paragraph shall read as follows:

(1) That pending determination by the Secretary of Agriculture of the adjustments, if any, to be made in the rates of the payments specified in Sections 2, 3, and 4, Part II, of said bulletin, there shall be made, as soon as practicable, with respect to each Application for Payment, Form SR-9, duly executed in accordance with the applicable rules and instructions except those applications with respect to which the application of the provisions of Section 7, Part II, of such bulletin will result in a deduction from the soil-building payment, an initial payment computed in accordance with rates equal to 90 percent of the rates of the payments specified in Sections 2, 3, and 4, Part II, and of the rates of deductions provided for in Sections 6 and 7, Part II, of said bulletin in effect as of October 26, 1936, and 100 percent of the rates of the soil-building payments in effect as of October 26, 1936, respectively, subject to the conditions in effect under said program as of October 26, 1936, and

In testimony whereof, W. R. Gregg, Acting Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, District of Columbia, this 26th day of October 1936.

[SEAL]

W. R. GREGG,  
Acting Secretary of Agriculture.

[F. R. Doc. 3109—Filed, October 27, 1936; 11:56 a.m.]

<sup>1</sup> F. R. 1788.

No. 162—2

SR—B-1, Revised  
Supplement (s), Revised

## 1936 AGRICULTURAL CONSERVATION PROGRAM—SOUTHERN REGION

## BULLETIN NO. 1, REVISED

## Supplement (s), Revised

Supplement (s) to Southern Region Bulletin No. 1, Revised,<sup>1</sup> is hereby amended to read as follows:

In lieu of each acre of soil-conserving crops required to be grown with respect to sugarcane for sugar pursuant to the provisions of section 6 of part II, "Rates and Conditions of Payment", and Supplement (f), Revised, of Southern Region Bulletin No. 1, Revised, there may be substituted one and one-half acres of land which meets the following requirements:

- (1) On which the top soil is combustible;
- (2) From which no soil-depleting crop is harvested during 1936; and
- (3) For which adequate facilities (ditches and pumps and other necessary equipment) have been constructed and installed or maintained during the calendar year 1936 for flooding the land as a protection against the destruction of such top soil by fire.

The facilities required to constitute adequate protection against fire for the purposes of this provision are as follows:

A. An area containing certain definite acreage shall be set aside by the producer which meets the requirement as set forth in (1), (2), and (3) above. The producer shall furnish a legal description of the area upon which he proposes to carry out the provisions of this supplement.

B. Such area shall have constructed thereon lateral ditches or canals at least one to every one-half mile not less than 10 feet in width and on which at all times the water level is maintained not less than 3 feet below the surface of the land.

These canals or ditches shall be kept clean of weed growth and free from obstructions so they may function properly throughout the area. The system of lateral canals or ditches shall be connected with main canals of the drainage district in which the property is located. Locks and gates should be provided to control the water level in the lateral ditches or canals.

C. The banks or dikes on the lateral ditches or canals shall be such as to separate the area from other land and thus permit flooding of the area upon which fire control is undertaken pursuant to this supplement.

D. A sufficient amount of water is to be available at all times and sufficient pumps and equipment or sufficient head and facilities provided to be able to supply the area at least one inch of water per acre over the whole area within a period of 48 hours and to be able to concentrate the water on any portion of the area between canals or dikes, thus increasing the amount of water which can be applied to such portion of the area within a 48 hour period to a minimum of 3 inches per acre.

E. A fireguard shall be placed around the area to be controlled by disking or plowing a strip on the outer margin not less than 30 feet wide. Such fireguard is to be maintained from the time of the first killing frost until the end of the calendar year. There may be substituted for such fireguard:

(a) on all or any portion of the area the practice of maintaining a water level within the area not less than 18 inches below the surface of the soil from the time of the first killing frost until the end of the calendar year; or

(b) portable pumping outfit, one to each 1,000 acres or fraction thereof in the fire control area. Such portable pumping outfit to consist of a pump of at least 500 gallons per minute capacity, engine to drive same, and at least 1,500 feet of pressure hose not less than 3 inches in diameter.

F. As a condition of performance in case fire should have occurred within the protected area within the calendar year 1936, the producer shall submit evidence to the county committee as to what use had been made of the facilities outlined above, together with a full report of the circumstances and conditions pertaining to such fire. The county committee shall consider such evidence and report and make a recommendation to the State committee as to whether reasonable precaution had been taken by the producer to keep fire out of such area and as to whether reasonably prompt and effective use of the facilities and equipment had been made to control and extinguish the fire in cases where fire had broken out in 1936 in the area.

If the State committee finds reasonable precautions have been taken by the producer to keep fire out of the area in the calendar year 1936 or in case fire has broken out in the area in such year and reasonably prompt and effective use of such facilities and equipment had been made to control and extinguish the fire, it shall approve the producer's application for payment, provided the other conditions of Southern Region Bulletin No. 1, Revised, applicable in such cases have been met.

In testimony whereof, W. R. Gregg, Acting Secretary of Agriculture, has hereunto set his hand and caused the official

<sup>1</sup> F. R. 1713.

## FEDERAL REGISTER, October 28, 1936

seal of the Department of Agriculture to be affixed in the City of Washington, District of Columbia, this 26th day of October 1936.

[SEAL]

W. R. GREGG,  
Acting Secretary of Agriculture.

[F. R. Doc. 3108—Filed, October 27, 1936; 11:56 a. m.]

## FEDERAL TRADE COMMISSION.

United States of America—Before Federal Trade Commission

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 22nd day of October A. D. 1936.

Commissioners: Charles H. March, Chairman; Garland S. Ferguson, Jr., Ewin L. Davis, W. A. Ayres, Robert E. Freer.

[Docket No. 2909]

IN THE MATTER OF NATIONAL KREAM COMPANY, INC., AND NATIONAL FOODS, INC.

ORDER APPOINTING EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 U. S. C. A., Section 41),

It is ordered, that Robert S. Hall, an examiner of this Commission, be, and he hereby is, designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, that the taking of testimony in this proceeding begin on Thursday, October 29, 1936, at ten o'clock in the forenoon of that day (eastern standard time), in Room 424, 815 Connecticut Avenue, Washington, D. C.

Upon completion of testimony for the Federal Trade Commission, the examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The examiner will then close the case and make his report.

By the Commission.

[SEAL]

OTIS B. JOHNSON, Secretary.

[F. R. Doc. 3107—Filed, October 27, 1936; 10:26 a. m.]

## INTERSTATE COMMERCE COMMISSION.

[No. 3666]

IN THE MATTER OF REGULATIONS FOR THE TRANSPORTATION OF EXPLOSIVES AND OTHER DANGEROUS ARTICLES

Present: Frank McManamy, Commissioner, to whom the above-entitled matter has been assigned for action thereon.

Regulations for the transportation of explosives and other dangerous articles by highway being under further consideration;

And it appearing, That certain interested parties have petitioned for amendment of paragraph T-69 of the aforesaid regulations which will permit of the transportation of certain explosives in semitrailers, in addition to transportation in trucks as now provided for;

And it further appearing, That the transportation in semitrailers of the explosives herein named may be conducted with equal safety to the transportation of such explosives in trucks without trailers;

It is ordered, That the aforesaid paragraph T-69 as published in order of November 6, 1934, be and it is hereby superseded and amended as follows, effective December 7, 1936.

Superseding and amending par. T-69, order Nov. 6, 1934, to read as follows:

T-69. No explosive may be transported in any form of trailer, except as otherwise provided herein, nor shall any trailer be at-

tached to any motor truck or other vehicle transporting any explosive.

The following articles may be transported in semitrailers:

Fireworks.	Instantaneous fuse.
Cordeau detonant.	Safety squibs.
Delay electric igniters.	Small-arms ammunition.
Electric squibs.	Small-arms primers.
Fuse lighters.	

It is further ordered, That compliance with the aforesaid amendment made effective by this order is hereby authorized on and after the date of approval and publication thereof;

It is further ordered, That the aforesaid regulations as further amended herein shall be and remain in force on and after December 7, 1936, and shall be observed until further order of the Commission;

And it is further ordered, That copies of this order be served upon all interested parties, and that notice to the public be given by posting in the office of the Secretary of the Commission at Washington, D. C.

Dated at Washington, D. C., this 19th day of October, 1936.

By the Commission, Commissioner McManamy.

[SEAL]

GEORGE B. McGINTY, Secretary.

[F. R. Doc. 3113—Filed, October 27, 1936; 11:58 a. m.]

## ORDER

At a Session of the Interstate Commerce Commission, Division 5, held at its office in Washington, D. C., on the 9th day of October A. D. 1936.

[No. MC 41381]

APPLICATION OF FISHER TRANSPORTS, INC., FOR AUTHORITY TO OPERATE AS A CONTRACT CARRIER

In the Matter of the Application of Fisher Transports, Inc., of Dudley at Eastmoreland, Memphis, Tenn., for a Permit (Form BMC A1), Authorizing Operation as a Contract Carrier by Motor Vehicle in the Transportation of Automobiles, Finished or Unfinished; Chassis; Bodies; Trucks; Cabs; Trailers; Drive Away of Single Automobiles and Trucks; Trucks Mounted; Saddle Mounts; Full Mounts; and Tow-bar, in Interstate Commerce, in the States of Louisiana, Michigan, Indiana, Illinois, Missouri, Arkansas, and Tennessee, Over the Following Routes

Route No. 1.—Between Detroit, Mich., and Shreveport, La., via Fort Wayne, Ind., Mt. Vernon, Ill., Sikeston, Mo., and Texarkana, Ark.

Route No. 2.—Between Memphis, Tenn., and Detroit, Mich., via West Memphis, Ark., and St. Louis, Mo.

Route No. 3.—Between Memphis, Tenn., and Chicago, Ill.

Route No. 4.—Between Evansville, Ind., and Memphis, Tenn.

Also operations from and between Detroit, Mich.; Evansville, Ind.; Memphis, Tenn.; Blytheville, West Memphis, and Little Rock, Ark.; and Shreveport, La., over irregular routes.

A more detailed statement of route or routes (or territory) is contained in said application, copies of which are on file and may be inspected at the office of the Interstate Commerce Commission, Washington, D. C., or offices of the boards, commissions, or officials of the States involved in this application.

It appearing, That the above-entitled matter is one which the Commission is authorized by the Motor Carrier Act, 1935, to refer to an examiner:

It is ordered, That the above-entitled matter be, and it is hereby, referred to Examiner E. S. Idol for hearing and for the recommendation of an appropriate order thereon, to be accompanied by the reasons therefor;

It is further ordered, That this matter be assigned for hearing before Examiner E. S. Idol, on the 17th day of November A. D. 1936, at 10 o'clock a. m. (standard time), at the Peabody Hotel, Memphis, Tenn.;

*It is further ordered*, That notice of this proceeding be duly given;

*And it is further ordered*, That any party desiring to be notified of any change in the time or place of the said hearing (at his own expense if telegraphic notice becomes necessary) shall advise the Bureau of Motor Carriers of the Commission, Washington, D. C., to that effect by notice which must reach the said Bureau within 10 days from the date of service hereof and that the date of mailing of this notice shall be considered as the time when said notice is served.

By the Commission, division 5.

[SEAL]

GEORGE B. McGINTY, Secretary.

[F. R. Doc. 3110—Filed, October 27, 1936; 11:57 a. m.]

ORDER

At a Session of the Interstate Commerce Commission, Division 5, held at its office in Washington, D. C., on the 9th day of October A. D. 1936.

[No. MC 61438]

APPLICATION OF KANSAS CITY SOUTHERN TRANSPORT CO., INC., FOR AUTHORITY TO OPERATE AS A COMMON CARRIER

In the Matter of the Application of Kansas City Southern Transport Co., Inc., of 114 West 11th Street, Kansas City, Mo., for a Certificate of Public Convenience and Necessity (Form BMC 8), to Extend Its Present Operation Filed on Form BMC A-1, Authorizing Operation as a Common Carrier by Motor Vehicle in the Transportation of Commodities Generally, in Interstate Commerce, in the States of Louisiana, Kansas, Arkansas, Oklahoma, Texas, and Missouri, Over the Following Routes

Route No. 1.—Between Texarkana, Tex., and Shreveport, La.  
 Route No. 2.—Between Shreveport and Mansfield, La.  
 Route No. 3.—Between DeRidder and Lake Charles, La.  
 Route No. 4.—Between intersection of U. S. Highway 171 and La. Highway, near Fulton, La., to Tex-La. line near Deweyville, Tex., via DeQuincy, thence Port Arthur, Tex., via Orange, Tex.

Route No. 4A.—Between Starks and near Toomey, La.  
 Route No. 5.—Between Sulphur, La., and Beaumont, Tex.  
 Route No. 6.—Between Beaumont and Port Arthur, Tex.  
 Route No. 7.—Between junction of Tex. Highway 3 and county road and Deweyville, Tex., via Ruliff, Tex.

Route No. 8.—Between Mauriceville and intersection of Tex. 3 and U. S. 90, near Orange, Tex.  
 Route No. 9.—Between Kansas City and Joplin, Mo.

Route No. 10.—Between Joplin, Mo., and Baxter Springs, Kans.

Route No. 11.—Between Joplin, Mo., and Texarkana, Ark.-Tex.

Route No. 12.—Between Gravette and Siloam Springs, Ark.  
 Route No. 13.—Between Siloam Springs and Ft. Smith, Ark., via Sallisaw, Okla.

Route No. 14.—Between Ft. Smith and Mena, Ark., via Poteau and Heavener, Okla.

Route No. 15.—Between Heavener, Okla., and Waldron, Ark.  
 Route No. 16.—Between DeQueen and Ashdown, Ark.

A more detailed statement of route or routes (or territory) is contained in said application, and its amendments, copies of which are on file and may be inspected at the office of the Interstate Commerce Commission, Washington, D. C., or offices of the boards, commissions, or officials of the States involved in this application.

*It appearing*, That the above-entitled matter is one which the Commission is authorized by the Motor Carrier Act, 1935, to refer to an examiner:

*It is ordered*, That the above-entitled matter be, and it is hereby, referred to Examiner E. S. Idol for hearing and for the recommendation of an appropriate order thereon, to be accompanied by the reasons therefor;

*It is further ordered*, That this matter be assigned for hearing before Examiner E. S. Idol, on the 23rd day of November A. D. 1936, at 10 o'clock a. m. (standard time), at the Chamber of Commerce Rooms, Shreveport, La.;

*It is further ordered*, That notice of this proceeding be duly given;

*And it is further ordered*, That any party desiring to be notified of any change in the time or place of the said hearing (at his own expense if telegraphic notice becomes necessary) shall advise the Bureau of Motor Carriers of the Commission, Washington, D. C., to that effect by notice which must reach the said Bureau within 10 days from the date of service hereof and that the date of mailing of this notice shall be considered as the time when said notice is served.

By the Commission, division 5.

[SEAL]

GEORGE B. McGINTY, Secretary.

[F. R. Doc. 3111—Filed, October 27, 1936; 11:57 a. m.]

ORDER

At a Session of the Interstate Commerce Commission, Division 5, held at its office in Washington, D. C., on the 9th day of October A. D. 1936.

[No. MC 69842]

APPLICATION OF D. L. WARTENA, INC., FOR AUTHORITY TO OPERATE AS A CONTRACT CARRIER

In the Matter of the Application of D. L. Wartena, Inc., of Dudley at Eastmoreland, Memphis, Tenn., for a Permit (Form BMC A1), Authorizing Operation as a Contract Carrier by Motor Vehicle in the Transportation of Automobiles, Finished or Unfinished; Chassis; Bodies; Trucks; Cabs; Trailers; Drive Away of Single Automobiles and Trucks; Trucks Mounted; Saddle Mounts; Full Mounts; and Tow-Bar, in Interstate Commerce, in the States of Michigan, Kentucky, Indiana, Illinois, and Missouri, Over the Following Route

Route No. 1.—Between Detroit, Mich., and Cape Girardeau, Mo., via Fort Wayne, Ind., and Chicago, Ill.

Also operations from and between Detroit, Mich., and points in Indiana, Illinois, Missouri, and Kentucky, over irregular routes.

A more detailed statement of route or routes (or territory) is contained in said application, copies of which are on file and may be inspected at the office of the Interstate Commerce Commission, Washington, D. C., or offices of the boards, commission, or officials of the States involved in this application.

*It appearing*, That the above-entitled matter is one which the Commission is authorized by the Motor Carrier Act, 1935, to refer to an examiner:

*It is ordered*, That the above-entitled matter be, and it is hereby, referred to Examiner E. S. Idol for hearing and for the recommendation of an appropriate order thereon, to be accompanied by the reasons therefor;

*It is further ordered*, That this matter be assigned for hearing before Examiner E. S. Idol, on the 17th day of November A. D. 1936, at 10 o'clock a. m. (standard time), at the Peabody Hotel, Memphis, Tenn.;

*It is further ordered*, That notice of this proceeding be duly given;

*And it is further ordered*, That any party desiring to be notified of any change in the time or place of the said hearing (at his own expense if telegraphic notice becomes necessary) shall advise the Bureau of Motor Carriers of the Commission, Washington, D. C., to that effect by notice which must reach the said Bureau within 10 days from the date of service hereof, and that the date of mailing of this notice shall be considered as the time when said notice is served.

By the Commission, division 5.

[SEAL]

GEORGE B. McGINTY, Secretary.

[F. R. Doc. 3112—Filed, October 27, 1936; 11:57 a. m.]

## FEDERAL REGISTER, October 28, 1936

[Fourth Section Application No. 16570]

## PAVING BRICK IN OFFICIAL TERRITORY

OCTOBER 27, 1936.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act,

Filed by: W. S. Curlett, Agent.

Commodities involved: Brick, paving, shale or fire clay, in carloads, minimum weight 60,000 pounds.

From: Producing points in Trunk Line territory.

To: Points in Trunk Line, New England and Central territories.

From: Points in Central territory to points in Trunk Line and New England territories.

Grounds for relief: To maintain grouping. To apply over short tariff routes rates constructed on the basis of the short line distance formula.

Any interested party desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice; otherwise the Commission may proceed to investigate and determine the matters involved in such application without further or formal hearing.

By the Commission, division 2.

[SEAL] GEORGE B. McGINTY, Secretary.

[F. R. Doc. 3114—Filed, October 27, 1936; 11:58 a. m.]

[Fourth Section Application No. 16571]

## BRICK IN CENTRAL TERRITORY

OCTOBER 27, 1936.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act,

Filed by: B. T. Jones, Agent.

Commodities involved: Brick, and related articles, in carloads.

From: Points in Central territory.

To: Points in Trunk Line and New England territories.

Between: Points in Central territory; points in Illinois territory.

Grounds for relief: To maintain grouping. To apply over short tariff routes rates constructed on the basis of the short line distance formula.

Any interested party desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice; otherwise the Commission may proceed to investigate and determine the matters involved in such application without further or formal hearing.

By the Commission, division 2.

[SEAL] GEORGE B. McGINTY, Secretary.

[F. R. Doc. 3115—Filed, October 27, 1936; 11:58 a.m.]

[Fourth Section Application No. 16572]

## LIMESTONE FROM NEBRASKA TO KANSAS

OCTOBER 27, 1936.

The Commission is in receipt of the above-entitled and numbered application for relief from the provisions of section 4 (1) of the Interstate Commerce Act,

Filed by: L. E. Kipp, Agent.

Commodity involved: Limestone, crushed or ground, in carloads.

From: Points in Nebraska.

To: Points in Kansas.

Grounds for relief: Circuitous routes. Operation through higher-rated territory. Single and joint line distance scales.

Any interested party desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice; otherwise the Commission may proceed to investi-

gate and determine the matters involved in such application without further or formal hearing.

By the Commission, division 2.

[SEAL]

GEORGE B. McGINTY, Secretary.

[F. R. Doc. 3116—Filed, October 27, 1936; 11:58 a. m.]

[Fourth Section Application No. 16573]

## GRAVEL FROM READING, MO.

OCTOBER 27, 1936.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act,

Filed by: R. A. Sperry, Agent.

Commodities involved: Gravel, road surfacing, carloads.

From: Reading, Mo.

To: Stillwell and West Point, Ill.

Grounds for relief: Truck competition.

Any interested party desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice; otherwise the Commission may proceed to investigate and determine the matters involved in such application without further or formal hearing.

By the Commission, division 2.

[SEAL]

GEORGE B. McGINTY, Secretary.

[F. R. Doc. 3117—Filed, October 27, 1936; 11:58 a. m.]

## SECURITIES AND EXCHANGE COMMISSION.

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 22nd day of October 1936.

[File No. 1-2155]

IN THE MATTER OF MINNEAPOLIS &amp; ST. LOUIS RAILROAD COMPANY AND ITS CO-RECEIVERS. CAPITAL STOCK, \$100 PAR VALUE

ORDER DIRECTING HEARING UNDER SECTION 12 (D) OF THE SECURITIES AND EXCHANGE ACT OF 1934, AS AMENDED

The Minneapolis & St. Louis Railroad Co. and its Co-receivers having made application to the Commission pursuant to Rule JD2 under the Securities Exchange Act of 1934, as amended, for permission to withdraw from listing and registration its Capital Stock, \$100 Par Value, on the New York Stock Exchange; and

The Commission deeming it necessary for the protection of investors that a hearing be held in this matter at which all interested persons should be given an opportunity to be heard and that general notice should be given;

It is ordered, that the matter be set down for hearing at 10 o'clock A. M. on Tuesday, November 10, 1936, in Room 1103, Securities and Exchange Commission Building, 1778 Pennsylvania Avenue, N. W., Washington, D. C., and continue thereafter at such times and places as the Commission or its officer herein designated may determine, and that general notice thereof be given; and

It is further ordered, that Robert P. Reeder, an officer of the Commission, be, and he hereby is, designated to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda or other records deemed relevant or material to the inquiry, and perform all other duties in connection therewith authorized by law.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 3121—Filed, October 27, 1936; 12:46 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 27th day of October A. D. 1936.

[File No. 46-18]

## IN THE MATTER OF UNITED PUBLIC SERVICE CORPORATION

## NOTICE OF HEARING AND ORDER DESIGNATING TRIAL EXAMINER

An application having been duly filed with this Commission, by United Public Service Corporation, a registered holding company, and a subsidiary company of The Middle West Corporation, pursuant to Section 10 of the Public Utility Holding Company Act of 1935, for approval of the acquisition by applicant of 4,082.18 shares of non-cumulative 6% Preferred Stock (\$100 Par) and a stock purchase warrant (void on and after May 31, 1941) for 13,010 shares of Common Stock (\$1.00 Par) at \$10 per share of Southern United Gas Company (a Delaware corporation) pursuant to the Plan of Reorganization of Southern United Gas Company (a New Jersey corporation) under the provisions of Sections 77A and 77B of the National Bankruptcy Act in a proceeding in the District Court of the United States for the Northern District of Illinois, Eastern Division.

It is ordered, that such matter be set down for hearing on November 13, 1936, at 10 o'clock in the forenoon of that day, at Room 1101, Securities and Exchange Building, 1778 Pennsylvania Avenue NW, Washington, D. C.; and

Notice of such hearing is hereby given to said party and to any interested State, State commission, State securities commission, municipality, and any other political subdivision of a State, and to any representative of interested consumers or security holders, and any other person whose participation in such proceeding may be in the public interest or for the protection of investors or consumers. It is requested that any person desiring to be heard or to be admitted as a party to such proceeding shall file a notice to that effect with the Commission on or before November 9, 1936.

It is further ordered, that Robert P. Reeder, an officer of the Commission, be, and he hereby is, designated to preside at such hearing, and authorized to adjourn said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law.

Upon the completion of the taking of testimony in this matter, the officer conducting said hearing is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 3120—Filed, October 27, 1936; 12:46 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 23rd day of October A. D. 1936.

[File No. 2-2494]

## IN THE MATTER OF GREAT NORTHERN GOLD MINES, INC.

ORDER CONSENTING TO WITHDRAWAL OF REGISTRATION STATEMENT  
ON REQUEST OF APPLICANT

The Commission, having due regard to the public interest and the protection of investors, upon the request of the registrant received on October 23, 1936, consents to the with-

drawal of the registration statement of the above-named registrant, and to that effect.

It is so ordered.

By direction of the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 3123—Filed, October 27, 1936; 12:46 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 23rd day of October 1936.

## IN THE MATTER OF QUINCY STATION POST OFFICE BUILDING CORPORATION—QUINCY STATION POST OFFICE FIRST MORTGAGE 6% SINKING FUND GOLD BONDS DUE 1941 (STAMPED)

## ORDER DENYING UNLISTED TRADING PRIVILEGES PURSUANT TO SECTION 12 (F) OF THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED, AND RULE JF2 (B)

The New York Real Estate Securities Exchange, Inc., having made application for unlisted trading privileges in Quincy Station Post Office Building Corporation—Quincy Station Post Office First Mortgage 6% Sinking Fund Gold Bonds due 1941 (Stamped), pursuant to Section 12 (F) of the Securities Exchange Act of 1934, as amended, and

It appearing to the Commission that, within the meaning of Rule JF2 (b), said security is not substantially equivalent to Quincy Station Post Office Building Corporation—Quincy Station Post Office First Mortgage 6% Sinking Fund Gold Bonds, due 1941, a security admitted to unlisted trading privileges on said Exchange, it is

Ordered, that said application for unlisted trading privileges in Quincy Station Post Office Building Corporation—Quincy Station Post Office First Mortgage 6% Sinking Fund Gold Bonds due 1941 (Stamped) on the New York Real Estate Securities Exchange, Inc., be, and is hereby, denied.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 3122—Filed, October 27, 1936; 12:46 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of October A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A WORKING INTEREST  
IN THE WILLIAM T. MELTON NOS. 2 & 3 FARM, FILED ON  
OCTOBER 5, 1936, BY RAY STEPHENS, INC., RESPONDENT

## ORDER FOR CONTINUANCE

The Securities and Exchange Commission, having been requested by its counsel for a continuance of the hearing in the above entitled matter, which was last set to be heard at 11:00 o'clock in the forenoon on the 26th day of October 1936<sup>1</sup> at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and it appearing proper to grant the request:

It is ordered, pursuant to Rule VI of the Commission's Rules of Practice under the Securities Act of 1933, as amended, that the said hearing be continued to 10:00 o'clock in the forenoon on the 10th day of November 1936 at the same place and before the same trial examiner.

By the Commission.

[SEAL]

ORVAL L. DUBoIS, Acting Secretary.

[F. R. Doc. 3124—Filed, October 27, 1936; 12:47 p. m.]

<sup>1</sup> 1 F. R. 1832.

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of October A. D. 1936.

**IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE GULF-EHRLICH FARM, FILED ON SEPTEMBER 22, 1936, BY SOUTHWEST ROYALTIES COMPANY, RESPONDENT**

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding:

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on October 23, 1936, be effective as of October 23, 1936; and

It is further ordered, that the Suspension Order, Order for Hearing and Order Designating a Trial Examiner, heretofore entered in this proceeding, be, and the same hereby are, revoked and the said proceeding terminated.

By the Commission.

[SEAL] ORVAL L. DUBois, Acting Secretary.

[F. R. Doc. 3127—Filed, October 27, 1936; 12:47 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of October A. D. 1936.

**IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE SHELL-MEYERS FARM, FILED ON SEPTEMBER 11, 1936, BY SOUTHWEST ROYALTIES COMPANY, RESPONDENT**

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding:

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on October 23, 1936, be effective as of October 23, 1936; and

It is further ordered that the Suspension Order, Order for Hearing, and Order Designating a Trial Examiner, heretofore entered in this proceeding, be, and the same hereby are, revoked and the said proceeding terminated.

By the Commission.

[SEAL] ORVAL L. DUBois, Acting Secretary.

[F. R. Doc. 3126—Filed, October 27, 1936; 12:47 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of October A. D. 1936.

<sup>1</sup> F. R. 1736.

<sup>2</sup> F. R. 1630.

**IN THE MATTER OF AN OFFERING SHEET OF A WORKING INTEREST IN THE SMITH-FLEET-BELL-BEAVER PETROLEUM FARMS, FILED ON OCTOBER 21, 1936, BY A. D. BECK, RESPONDENT**

**SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)) AND ORDER DESIGNATING TRIAL EXAMINER**

The Securities and Exchange Commission, having reasonable grounds to believe, and, therefore, alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to-wit:

1. In that the offering sheet as filed is in the form specified by Schedule D for working or leasehold interests, whereas the interests to be offered are not leasehold interests;
2. In that the farm name required to appear in Division I is omitted;
3. In that the following paragraph which is required to appear as a part of Division I is omitted, as well as the date required to be given therein:

It is required that a copy of this sheet be delivered to the purchaser prior to the conclusion of any contract of sale. The information contained in this Offering Sheet will, under the regulations of the Commission, be out of date on (insert date).

4. In that, if the interests in question are in fact leasehold interests and the offering sheet therefor should follow Schedule D:

- (a) The text of Item 1 of Division II is incorrectly given and a portion of the information required to appear therein is omitted;
- (b) The information required by Item 11 of Division II, except for the name of the horizon, is omitted;
- (c) The information required by Item 15 of Division II is omitted;
- (d) The offering sheet covers interests in three tracts in Texas and one tract in Arkansas;
- (e) The plat furnished as Exhibit A is not to any named scale, is not dated, and does not show lease boundaries, operators' names, depths of wells, or numbers of wells;
- (f) The "Subscription Contract" does not include the full legal description of the property in question;

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1922, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 25th day of November 1936, that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered that Robert P. Reeder, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered that the taking of testimony in this proceeding commence on the 9th day of November 1936, at 3:00 o'clock in the afternoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL] ORVAL L. DUBois, Acting Secretary.

[F. R. Doc. 3129—Filed, October 27, 1936; 12:48 p. m.]

## United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of October A. D. 1936.

## IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE MAGNOLIA-RODGERS FARM, FILED ON OCTOBER 19, 1936, BY W. H. CARRAHER, RESPONDENT

## SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)), AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that in Item 3 of Division III no sufficient reason is given for the use of a recovery factor of 70% in the estimation of the oil recoverable from the Viola Lime;
2. In that in Item 3 of Division III the estimation of recovery from the Siliceous Lime is based upon recoveries in the Greenwich Pool, in which pool, however, this formation is not productive;

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 25th day of November, 1936, that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered, that Charles S. Moore, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered, that the taking of testimony in this proceeding commence on the 9th day of November 1936 at 2:00 o'clock in the afternoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

ORVAL L. DuBois, Acting Secretary.

[F. R. Doc. 3128—Filed, October 27, 1936; 12:48 p. m.]

## United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of October A. D. 1936.

## IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE OHIO-RANKIN FARM, FILED ON OCTOBER 19, 1936, BY HARRY M. CROWE, RESPONDENT

## SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)), AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that in Item 3 of Division III it is not fully explained how the sand thickness used in the volumetric calculation was determined;
2. In that in Item 3 of Division III it is not fully explained how the percentage of porosity used in the volumetric calculation was determined;
3. In that in Item 3 of Division III it is not fully explained how the percentage of saturation used in the volumetric calculation was determined;
4. In that Item 4 (e) of Division III is omitted;

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 25th day of November 1936, that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered, that Charles S. Moore, an officer of the Commission, be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered, that the taking of testimony in this proceeding commence on the 9th day of November 1936 at 3:30 o'clock in the afternoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

ORVAL L. DuBois, Acting Secretary.

[F. R. Doc. 3125—Filed, October 27, 1936; 12:47 p. m.]

